

Long-Term TDY Flat Rate Per Diem *with* Long-Term Lodging Taxes (JTR, par. 020311-D)

Note: Rates used in these examples may not be current and are for illustrative purposes only.

Scenario: A Service member is ordered on a TDY to a location in the CONUS (or a non-foreign location OCONUS) for 2 months. He or she is authorized a 75 percent flat rate per diem in the TDY order. The locality per diem rate for the location is \$259 (\$198/\$61). The flat rate per diem for each full day of TDY is \$194.25 (75 percent of \$259), \$148.50 for lodging (75 percent of \$198) and \$45.75 for M&IE (75 percent of \$61). On the day of arrival, the travel day, the traveler stays in a hotel and pays \$180 for lodging and \$15 for lodging taxes, a reimbursable expense. The long-term lodging cost is \$145 a night for each full day of TDY and the daily lodging tax is \$12. When the computed lodging portion of flat rate per diem plus taxes, based on the computed lodging portion of flat rate per diem) exceeds the computed lodging portion of flat rate per diem, the taxes are a reimbursable expense. The computed lodging portion of flat rate per diem is \$148.50 (75 percent of \$198). The Service member pays \$145 a night plus \$12 a day for taxes, totaling \$157. The reimbursable excess amount is \$8.50 (\$157.00-\$148.50=\$8.50).

Itinerary Location (Per Diem Rate)	Date	Daily Lodging Cost	Lodging Calculation	Lodging Allowed	M&IE Calculation	M&IE Allowed	Total Per Diem
Departing the PDS and Traveling to TDY Location							
Depart PDS	9/1	\$180.00 + \$15.00 Room Tax	1 day x \$180.00	\$180.00	75% of \$61.00	\$45.75	\$225.75
Arrive at TDY location in the CONUS (\$198/\$61)	9/1						
At TDY Location							
59 Full Days TDY	9/2-10/30	\$145.00 + \$12.00 Room Tax	59 days x \$148.50 (75% of \$198.00)	\$8,761.50	59 days x \$45.75 (75% of \$61.00)	\$2,699.25	\$11,460.75
Depart TDY Location and Return to the PDS							
Depart TDY Location	10/31	\$0.00	N/A	\$0.00	75% x \$61.00	\$45.75	\$45.75
Arrive PDS	10/31						
Total Per Diem Allowance				\$8,941.50		\$2,790.75	\$11,732.25

Miscellaneous Reimbursable Expenses		
Date	Expense	Amount
9/1	Room Tax at TDY Location	\$15.00
9/2-10/30	Excess Room Tax at TDY Location	\$8.50 a day x 59 days=\$501.50
Total Reimbursable Expenses		\$516.50
Total Per Diem and Reimbursable Expenses		\$11,732.25+\$516.50=\$12,248.75